



St. Lucie County Board of County Commissioners



Commissioner Dzadovsky
Vice-Chairman, District 1



Commissioner Craft
Chairman, District 5



Commissioner Mowery
District 2



Commissioner Lewis
District 3



Commissioner Hutchinson
District 4



St. Lucie County became an incorporated entity on July 1, 1905. The County works in partnership with, but has no authority over:

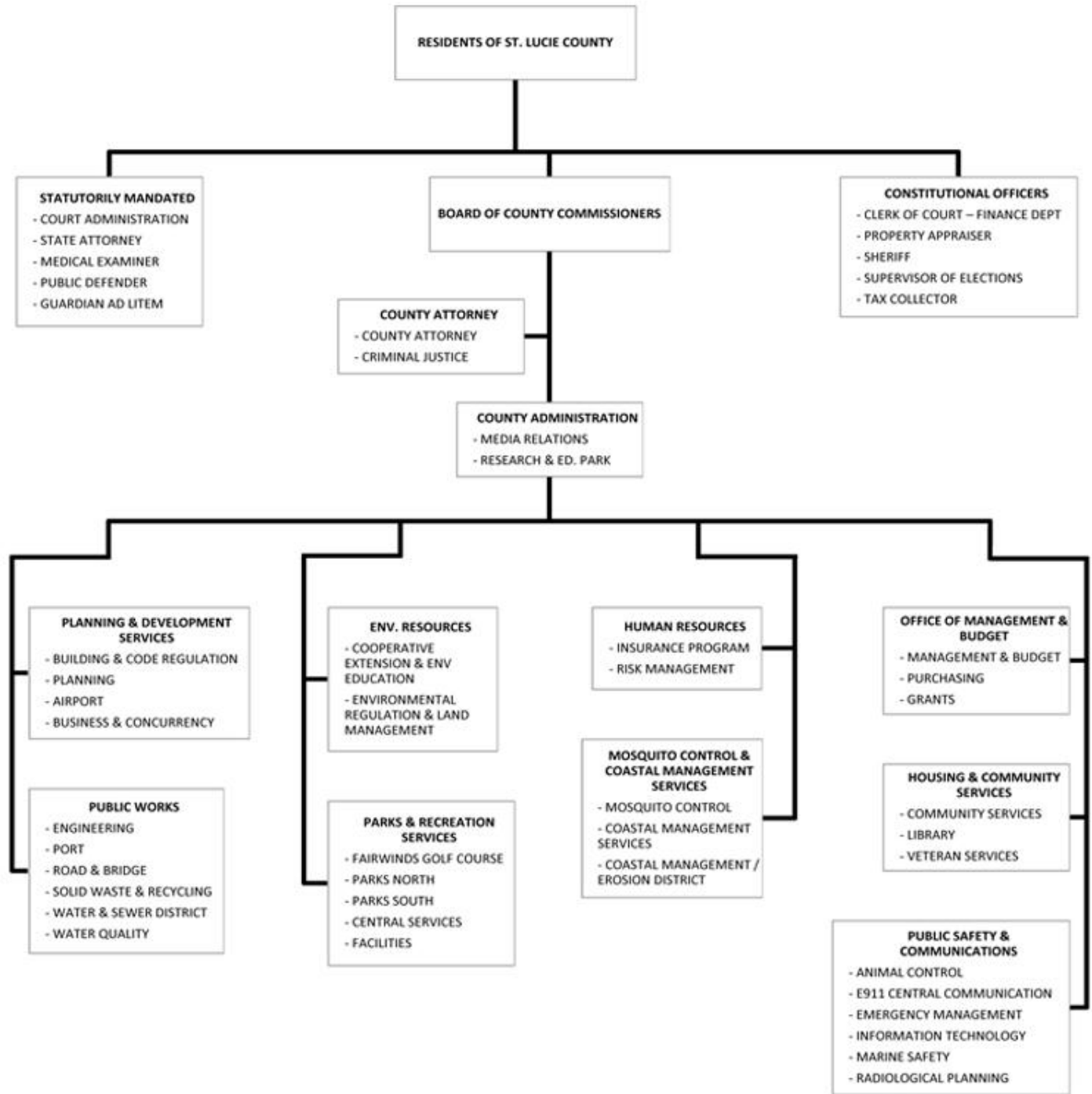
- **City of Port St. Lucie**
- **City of Fort Pierce**
- **St. Lucie County School District**
- **Fire District**
- **St. Lucie Village**



- **The five elected Commissioners govern the County.**
- **The County Administrator is appointed by the Board and works for and at the Board's pleasure.**



BOARD OF COUNTY COMMISSIONERS





St. Lucie County Revenue Sources

Ad Valorem taxes: otherwise known as property taxes.

Other Taxes: include local option fuel tax, local communication service tax electric, tourist development tax & local business tax.

Licenses & Permits: include solid waste assessment, electric franchise, impact fees, building permits & fees, and capital improvement assessment.

Intergovernmental Revenues: include state shared revenue, half cent sales tax, constitutional gas tax, and state and federal grants.

Charges for Services: include landfill fees, water & sewer fees, revenue from parks user fees, court facility fee, and health & life insurance premiums paid on behalf of employees.

Fines and Forfeits: include code violations, driver's education safety fine and safe of contraband property seized by law enforcement.

Miscellaneous Revenues: include interest on investment, contributions from property owners for MSBU's, and general & administration fees charged by the County's General Fund to other funds.

Proceeds from Loans/Bonds: revenue from loans & bonds which will be used to finance projects.



- Most of the County's basic services are reported in governmental funds. The County maintains fifty-six individual governmental funds.

The 56 funds include:

50 restricted, non-major funds: Debt Service, Parks MSTU, Airport, Erosion, Port etc.

4 restricted, major funds: Transportation Trust, Sales Tax Revenue Bond I&S, SHI Special Assessment Bond and County Capital Transportation Bond.

AND ONLY

2 flexible funds: General Fund and Fine & Forfeiture – (Operating Funds)

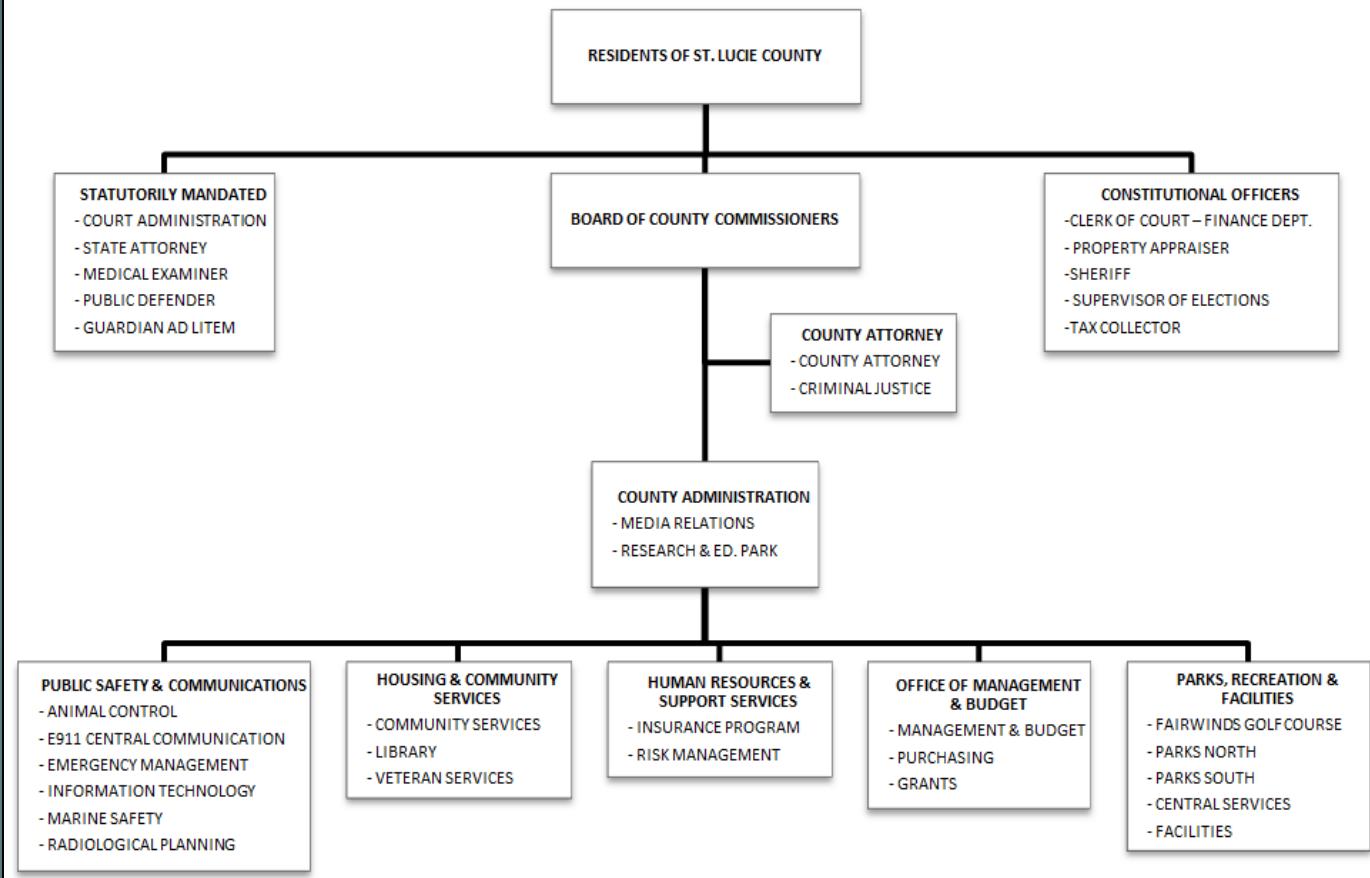
(The General/Fine & Forfeiture Funds are the chief operating fund for the BOCC operations, the Sheriff Operations, Supervisor of Elections Operations, Clerk of the Court Finance Operations, Tax Collector and Property Appraiser Fee for Services, Statutorily Mandated State Agencies (Court Administrator, Medical Examiner, Public Defender, State Attorney, Guardian Ad Litem), CRAs as well as outside agencies such as Economic Development Council et. al.



Budget Review

- The County's budget is by fiscal year: October 1st – September 30th
- Per Florida Statute 129.01(2)(b), the County is required to adopt a balanced budget. By law, the County cannot engage in deficit spending.
- Expenditures from all 56 funds and all revenue sources must balance.
- Revenue sources: Two major components
 1. Incoming projected revenues (e.g.: licenses, permits, loans/bond proceeds, fine & forfeitures, property taxes and others.
 2. Projected Fund Balance (carry forward)
 - (a) non-cash items (values), incentives, prepaids, advances to other funds.
 - (b) Prior year unspent monies (56 governmental funds, i.e. cash in bank)

ST. LUCIE BOARD OF COUNTY COMMISSIONERS GENERAL AND FINE & FORFEITURE FUNDED OPERATIONS





- County's operating budget started experiencing major loss of revenue in FY 2009.
- Between FY 2009-2011, the County's property values dropped 40.65% as follows:
 - FY 2009 15.6% drop (\$29,201,216 revenue loss)
 - FY 2010 21.0% drop (\$32,577,973 revenue loss)
 - FY 2011 10.95% drop (\$ 1,938,966 revenue loss) The 10.95% resulted in a \$13.1M revenue loss. This loss was offset by adoption of a millage rate adjustment, which recovered \$11.2M of tax revenue
- The \$11.2M in tax revenue from the FY11 millage increase included:
 - \$8.3M went into Fine & Forfeiture, which funds Constitutionals
 - \$1.5M General Fund, which funds BOCC Operations
 - \$600K Transit MSTU
 - \$800K Law Enforcement MSTU



- FY 2012 County's property values drop is 4.75% (\$5.7M revenue loss based on existing millage rate)
The \$632,807 revenue loss amount indicated in the presentation was an error.
- The biggest impact has been to the operating budget (General Fund and Fine & Forfeiture)



GF/FF Operating Budget Four Year Summary

	Budget Operating Expenses	*Revenue	Difference
FY 12 Rec.	132,571,375	111,074,020	21,497,355
FY 11	141,608,936	115,975,018	25,633,918
FY 10	172,579,520	115,789,997	56,789,523
FY 09	174,564,373	161,629,742	12,934,631

*Revenue: Includes taxes, state revenue sharing, ½ cent sales tax, electric franchise fees and some miscellaneous revenue.



Proposed

2011-12 Budget

(Next Year)

\$528,566,110

- As compared to –

Amended

2010-11 Budget

(Current Year)

\$630,882,744

Increase/Decrease

-\$102,316,634 or -19.4%



Proposed FY11-12 Budget

Recommended Budget

July 2011 Budget Reviews \$528,566,110

Based on 5% Property Devaluation

General Fund Recommended Budget \$111,279,167

Fine & Forfeiture Fund Recommended Budget \$ 64,846,024

Subtotal \$176,125,191**

All Other Funds* \$352,440,919

Proposed FY11-12 Budget \$528,566,110

* Sub-funds are included in the all other funds category.

** Includes Carry forward Funds .



Proposed FY11-12 Budget

Revenue Components

\$528,566,110

I.	Projected Revenues (all sources)	52.4%	(\$277,206,077)
II.	Projected Fund Balance (all funds)	47.6%	<u>(\$251,360,033)</u>
		100%	(\$528,566,110)



	FY 12 Recomm. Operating Budget
<u>Total Revenue, excluding Fund Balance ¹</u>	<u>111,074,020</u>
<u>Total Appropriations</u>	<u>132,571,375</u>
<u>Operating Gap</u>	<u>21,497,355</u>
<u>BOCC - Personnel & Operating</u>	<u>40,585,529</u>
Personnel	24,012,908
Operating	16,572,621
<u>BOCC - Other</u>	<u>9,072,053</u>
Debt Service, Reserves, Transfers and Grants & Aids ²	9,072,053

¹ Based upon a 5% reduction in property values.

² Does not include emergency reserves or budget stabilization funds.



	FY 12 Recomm. Operating Budget
<u>Constitutional Officers</u>	<u>73,486,191</u>
Sheriff	59,222,404
Supervisor of Elections	2,330,028
Clerk of Circuit Court	1,664,124
Tax Collector	6,227,575
Property Appraiser	4,042,060
<u>Statutorily Mandated Constitutionals Additional Support</u>	<u>3,016,101</u>
Sheriff (Includes Inmate Medical)	2,677,351
Supervisor of Elections	160,000
Clerk of Circuit Court	100,000
Property Appraiser	78,750



	FY 12 Recomm. Operating Budget
<u>Statutorily Mandated & Non-County Agencies</u>	<u>2,940,213</u>
Court Administrator	218,277
Medical Examiner	574,510
Public Defender	262,102
State Attorney	629,978
Guardian Ad Litem	115,133
Court Expenses - County	271,918
Health Department	868,295
<u>Community Redevelopment Agencies</u>	<u>3,405,000</u>
<u>Other Agencies</u>	<u>66,288</u>
Soil & Water Conservation	66,288



General Fund/Fine & Forfeiture Fund

Projected FY 12 Fund Balance

Unused FY 11 Fund Balance	\$	<u>11,893,066</u>
FY 12 Fund Balance Set Aside Per the FY 11 CAFR Budget Stabilization	\$	<u>38,163,386</u>
Sub-Total Projected FY 12 Fund Balance	\$	<u>50,056,452</u>
		÷
Projected Annual Operating Gap	\$	<u>21,268,778</u>
	=	<u>2.34 Years</u>
	FY 12	\$ 21,268,778
	FY 13	\$ 21,268,778
	FY 14	\$ 7,518,896



- 2011 Strategic Planning discussion focused on Staff Recommended Plan to address remaining projected \$21M operating gap.

http://www.stlucieco.org/pdfs/Strategic_Planning_2011.PDF

- On July 13, 2011, the Board set a tentative general fund millage rate of 7.4034, which includes a .5114 millage rate adjustment.
- If adopted, the 7.4034 mills would recover a portion of tax revenue loss from previous years.
- In some cases, the .5114 millage rate adjustment could result in an additional \$51.14 paid annually on a house valued at \$100k after exemptions and \$102.28 paid annually on a house valued at \$200k after exemption.



- Board is continuing Budget Workshops on County Operations.
- Board is continuing to examine potential new revenue resources and existing Insurance Funds.
- Board will hold two Budget Adoption Hearings on September 8th and September 22nd at 6 p.m. in the Commission Chambers. Hearings are open to the public.
- Board can adopt a lower millage, but not a higher millage.



Noted Highlights

FY08 County budget peaked: \$765M

----- as compared to-----

Proposed FY12 budget: \$529M

Reduction \$236M



Noted Highlights

FY07 GF/FF ad valorem tax revenue peaked: \$161M

-----as compared to-----

Projected FY12 GF/FF ad valorem tax revenue: \$98M

Reduction of: \$63M

- Includes the \$11.2M in tax revenue from the FY11 millage increase
 - \$8.3M went into Fine & Forfeiture, which funds Constitutionals
 - \$1.5M General Fund, which funds BOCC Operations
 - \$600K Transit MSTU
 - \$800K Law Enforcement MSTU



Noted Highlights

FY08 BOCC operating budget peaked: \$61.7M

----- as compared to -----

BOCC FY12 projected operating budget: \$40.6M

Reduction of: \$21.1M



Noted Highlights

BOCC staffing level peaked in FY07: 988 FTEs

-----as compared to-----

BOCC current staffing level in FY11: 658 FTEs

Reduction of: 330 FTEs

('92-'93 staffing level); which is a 34% reduction)



St. Lucie County BOCC		
FY12 Budget Review		
Salary Range of Employees		
Prepared 7/6/11		
Salary Range	Number of FTE's	%
\$25,000 and less	421.43	63.90%
\$25,001 to \$50,000	118.00	17.89%
\$50,001 to \$75,000	91.08	13.81%
\$75,001 to \$100,000	22.00	3.34%
\$100,001 to \$125,000	5.00	0.76%
\$125,001 to \$150,000	0.00	0.00%
\$150,001 to \$175,000	1.00	0.15%
\$175,001 to \$200,000	1.00	0.15%
TOTAL	659.51	100.00%